



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 13

Shillong, Tuesday, January 25, 2022

5th Magha, 1943 (S. E.)

PART-I

GOVERNMENT OF MEGHALAYA

MEGHALAYA LEGISLATIVE ASSEMBLY SECRETARIAT

NOTIFICATION

The 11th January, 2022.

No.LB.15/LA/2018/4. - In continuation of Notification **No.LB. 15/LA/2018/2**, dated **14th March, 2018**, the Hon'ble Speaker is pleased to recognize Dr. Mukul Sangma, MLA, as the Leader of Opposition in the Meghalaya Legislative Assembly.

ANDREW SIMONS,

Commissioner & Secretary,

Meghalaya Legislative Assembly.



The Gazette of Meghalaya

EXTRAORDINARY

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No. 14

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PART-IIA

GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 21st December, 2021.

No.ERTS (T) 65/2017/Pt. III/60. - In pursuance of sub-rule (2) of rule 1 of the Meghalaya Goods and Services Tax (Eighth Amendment) Rules, 2021, No. 35/2021 – State Tax, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 171, dated the 11th October, 2021, the Central Government, hereby notifies the 1st day of January, 2022, as the date from which the provisions of sub-rule (2), sub-rule (3), clause (i) of sub-rule (6) and sub-rule (7) of rule 2 of the said rules, shall come into force.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 21st December, 2021.

No.ERTS(T)65/2017/Pt.III/61. - In exercise of the powers conferred by clause (b) of section 1 of the Meghalaya Goods and Services Tax (Amendment) Act, 2021 (Act No. 13 of 2021), the Government of Meghalaya hereby appoints the 1st day of January, 2022, as the date on which the provisions of sections 2, 3 and 7 to 16 of the said Act shall come into force.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation and Stamps Department.



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Shillong, Tuesday, January 25, 2022

5th Magha, 1943 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 28th December, 2021.

No.ERTS (T) 65/2017/Pt. III/63. - In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government in Excise, Registration, Taxation and Stamps Department, No. ERTS (T) 65/2017/1, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 88, dated the 5th July, 2017, namely:-

In the said notification, -

- a. in Schedule I – 2.5%, -
 - (i) against S. No. 2, for the entry in column (2), the entry “0303, 0304, 0305, 0306, 0307, 0308, 0309” shall be substituted;
 - (ii) against S. No. 9, for the entry in column (3), the entry “Yoghurt; Cream, Kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa” shall be substituted;
 - (iii) against S. No. 14, for the entry in column (3), the entry “Insects and other edible products of animal origin, not elsewhere specified or included” shall be substituted;
 - (iv) against S. No. 87, for the entry in column (3), the entry “Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.” shall be substituted;
 - (v) against S. No. 107, for the entry in column (3), the entry “Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or

microbial fats or oils, other than those of heading 2304 or 2305 other than cottonseed oil cake” shall be substituted;

- (vi) against S. No. 127, for the entry in column (3), the entry "Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; 2518 10 dolomite, Not calcined or sintered", shall be substituted;
- (vii) for S. No. 186A and the corresponding entries relating thereto, the following S. Nos. and the corresponding entries shall be substituted, namely: -

"186A	3816	Dolomite ramming mix
186B	3826	Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel";

- (viii) against S. No. 232, for the entry in column (2), the entry "8419 12" shall be substituted;
- (ix) For S. No. 244 and the corresponding entries relating thereto, the following Sl. No. and entries shall be substituted, namely: -

"244	8802 or 8806	Other aircraft (for example, helicopters, aeroplanes) except the items covered in Sl. No. 383 in Schedule III, other than for personal use";
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- (x) against S. No. 245, for the entry in column (2), the entry "8807", and for the entry in column (3), the entry "Parts of goods of heading 8802 or 8806 (except parts of items covered in Sl. No. 383 in Schedule III)", shall be substituted;
- (xi) against S. No. 258, for the entry in column (2), the entry "9405", shall be substituted;

b. in Schedule II – 6%, -

- (i) against S. No. 15, for the entry in column (3), the entry "Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or Filberts (*Corylus* spp.), Chestnuts (*Castanea* spp.), Pistachios, Macadamia nuts, Kola nuts (*Cola* spp.), Pine nuts [other than dried areca nuts]" shall be substituted;
- (ii) against S. No. 25, for the entry in column (3), the entry "Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared." shall be substituted;
- (iii) against S. No. 26, for the entry in column (3), the entry "Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils of this Chapter, other than edible fats or oils or their fractions of heading 1516" shall be substituted;
- (iv) against S. No. 27, for the entry in column (3), the entry "Animal or microbial fats and animal or microbial oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified of included" shall be substituted;
- (v) against S. No. 28, for the entry in column (3), the entry "Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products" shall be substituted;

- (vi) against S. No. 29, for the entry in column (3), the entry “Other prepared or preserved meat, meat offal, blood or insects” shall be substituted;
- (vii) against S. No. 41, for the entry in column (3), the entry “Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter” shall be substituted;
- (viii) after S. No. 41 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“41A	2009 89 90	Tender coconut water put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]”;
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- (ix) S. No. 49 and the entries relating thereto shall be omitted;
- (x) against S. No. 144, for the entry in column (3), the entry “Carpets and other textile floor coverings (including Turf), tufted, whether or not made up” shall be substituted;
- (xi) against S. No. 185A, for the entry in column (2), the entry “7419 80 30” shall be substituted;
- (xii) against S. No. 225, for the entry in column (2), the entry “9405” shall be substituted;
- (xiii) against S. No. 236, for the entry in column (3), the entry “Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques” shall be substituted;

c. in Schedule III – 9%, -

- (i) for S. Nos. 26A to 26L and the corresponding entries relating thereto, the following S. Nos. and the corresponding entries shall be substituted, namely: -

“26A	2404 12 00	Products containing nicotine and intended for inhalation without combustion
26B	2404 91 00, 2404 92 00, 2404 99 00	Products for oral application or transdermal application or for application otherwise than orally or transdermally, containing nicotine and intended to assist tobacco use cessation
26C	2515 12 20, 2515 12 90	Marble and travertine, other than blocks
26D	2516 12 00	Granite, other than blocks
26E	2601	Iron ores and concentrates, including roasted iron pyrites
26F	2602	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
26G	2603	Copper ores and concentrates
26H	2604	Nickel ores and concentrates
26I	2605	Cobalt ores and concentrates

26J	2606	Aluminium ores and concentrates
26K	2607	Lead ores and concentrates
26L	2608	Zinc ores and concentrates
26M	2609	Tin ores and concentrates
26N	2610	Chromium ores and concentrates”;

- (ii) S. No. 41 and the entries relating thereto shall be omitted;
- (iii) against S. No. 72, for the entry in column (3), the entry “Safety Fuses; Detonating Cords; Percussion or Detonating Caps; Igniters; Electric Detonators”, shall be substituted;
- (iv) after S. No. 98 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“98A	3827	Mixtures containing halogenated derivatives of Methane, Ethane or Propane, not elsewhere specified or included”;
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- (v) against S. No. 190A, for the entry in column (3), the entry “Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode ray tube or the like”, shall be substituted;
- (vi) against S. No. 195, for the entry in column (3), the entry “Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)”, shall be substituted;
- (vii) against S. No. 317B, for the entry in column (3), the entry “Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; Gas-tight biological safety cabinets, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]”, shall be substituted;
- (viii) against S. No. 320, for the entry in column (2), the entry “8419 [other than 8419 12]”, shall be substituted;
- (ix) against S. No. 330, for the entry in column (3), the entry “Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils”, shall be substituted;
- (x) against S. No. 352, for the entry in column (3), the entry "Machine-Tools (Including Presses) For Working Metal by Forging, Hammering or Die Forging (Excluding Rolling Mills); Machine-Tools (Including Presses, Slitting Lines and Cut-To-Length Lines) For Working Metal by Bending, Folding, Straightening, Flattening, Shearing, Punching, Notching or Nibbling (Excluding Draw-Benches); Presses for Working Metal or Metal Carbides, Not Specified Above", shall be substituted;
- (xi) after S. No. 369B and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“369C	8485	Machines for Additive Manufacturing”;
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- (xii) after S. No. 382 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“382A	8524	Flat Panel Display Modules, Whether or Not Incorporating Touch-Sensitive Screens”;
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- (xiii) For S. No. 383 and the corresponding entries relating thereto, the following Sl. No. and entries shall be substituted, namely: -

“383	8525 or 8806	Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders including goods in the form of unmanned aircraft falling under 8806 [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces, etc.]”;
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- (xiv) against S. No. 390, for the entry in column (3), the entry “Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra-red lamps; arc lamps [other than Light-Emitting Diode (LED) Light Sources]”, shall be substituted;
- (xv) against S. No. 392, for the entry in column (3), the entry “Semiconductor Devices (for example, Diodes, Transistors, Semiconductor Based Transducers); Photosensitive Semiconductor devices; Light-Emitting Diodes (LED), whether or not assembled with other Light-Emitting Diodes (LED); Mounted Piezo-Electric crystals”, shall be substituted;
- (xvi) against S. No. 398, for the entry in column (2), the entry “8548 or 8549”, shall be substituted;
- (xvii) against S. No. 411H, for the entry in column (3), the entry "Lasers, other than Laser Diodes; other Optical Appliances and Instruments, not specified or included elsewhere in this Chapter", shall be substituted;
- (xviii) against S. No. 413A, for the entry in column (3), the entry "Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionizing radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, 28 examinations or treatment tables, chairs and the like", shall be substituted;
- (xix) against S. No. 438A, for the entry in column (3), the entry "Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]", shall be substituted;
- (xx) against S. No. 441A, for the entry in column (3), the entry "Travelling Circuses and Travelling Menageries; Amusement Park Rides and Water Part Amusements; Fairground Amusements, including Shooting Galleries; Travelling Theatres", shall be substituted;
- (xxi) against S. No. 449B, for the entry in column (3), the entry "Vacuum flasks and other vacuum vessels, Complete; parts thereof other than glass inner", shall be substituted;

d. in Schedule IV – 14%, -

- (i) after S. No. 15 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

“15A	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
15B	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion”;

- (ii) against S. No. 176, for the entry in column (2), the entry “8802 or 8806” shall be substituted;

2. This notification shall come into force on the 1st day of January, 2022.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 28th December, 2021.

No.ERTS (T) 65/2017/Pt. III/64. - In exercise of the powers conferred by sub-sections (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government in Excise, Registration, Taxation and Stamps Department, No.ERTS (T) 65/2017/2, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 89, dated the 5th July, 2017, namely :-

In the said notification, in the Schedule, -

- (i) against S. No. 22, for the entry in column (2), the entry "0303, 0304, 0305, 0306, 0307, 0308, 0309" shall be substituted;
- (ii) against S. No. 43B, in column (3), for the entry, the entry "Vegetables provisionally preserved, but unsuitable in that state for immediate consumption" shall be substituted;
- (iii) against S. No. 49, in column (3), for the entry, the entry "Other nuts, fresh such as Almonds, Hazelnuts or filberts (*Corylus* spp.), walnuts, Chestnuts (*Castanea* spp.), Pistachios, Macadamia nuts, Kola nuts (*Cola* spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled" shall be substituted;
- (iv) after S. No. 97 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"97A	2009 89 90	Tender coconut water other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I]";
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(v) S. No. 101 and the entries relating thereto shall be omitted;

(vi) against S. No. 141, for the entry in column (2), the entry "8807" shall be substituted;

2. This notification shall come into force on the 1st day of January, 2022.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.



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5th Magha, 1943 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 28th December, 2021.

No.ERTS (T) 65/2017/Pt. III/65. - In exercise of the powers conferred by sub-sections (1) of section 11 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government in Excise, Registration, Taxation and Stamps Department, No. 21/2018-State Tax (Rate), dated the 26th July, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 309, dated the 7th August, 2018, namely :-

In the said notification, in the TABLE, -

- (i) against S. No. 4, for the entry in column (2), the entry “4414” shall be substituted;
- (ii) against S. No. 29, for the entry in column (2), the entry “7419 80” shall be substituted;

2. This notification shall come into force on the 1st day of January, 2022.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.



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PART-IIA

GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 29th December, 2021.

No.ERTS (T) 65/2017/Pt. III/62.- In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement. - (1) These rules may be called the Meghalaya Goods and Services Tax (Tenth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force on the date of issue by the State Government.

2. In the Meghalaya Goods and Services Tax Rules, 2017, —

- (i) in rule 36, for sub-rule (4), the following sub-rule shall be substituted, with effect from the 1st day of January, 2022, namely: -

“(4) No input tax credit shall be availed by a registered person in respect of invoices or debit notes the details of which are required to be furnished under sub-section (1) of section 37 unless,-

- (a) the details of such invoices or debit notes have been furnished by the supplier in the statement of outward supplies in **FORM GSTR-1** or using the invoice furnishing facility; and
(b) the details of such invoices or debit notes have been communicated to the registered person in **FORM GSTR-2B** under sub-rule (7) of rule 60.”;

(ii) in rule 80,—

(a) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) Notwithstanding anything contained in sub-rule (1), for the financial year 2020-2021 the said annual return shall be furnished on or before the twenty-eighth day of February, 2022.”;

(b) after sub-rule (3), the following sub-rule shall be inserted, namely:-

“(3A) Notwithstanding anything contained in sub-rule (3), for the financial year 2020-2021 the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the twenty-eighth day of February, 2022.”;

(iii) in rule 95, in sub-rule (3), after clause (c), the following proviso shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2021, namely:-

“**Provided** that where Unique Identity Number of the applicant is not mentioned in a tax invoice, the refund of tax paid by the applicant on such invoice shall be available only if the copy of the invoice, duly attested by the authorized representative of the applicant, is submitted along with the refund application in **FORM GST RFD-10**.”;

(iv) in rule 142, with effect from the 1st day of January, 2022,—

(a) in sub-rule (3), for the words and letters, “fourteen days of detention or seizure of the goods and conveyance”, the words, brackets and figures, “seven days of the notice issued under sub-section (3) of Section 129 but before the issuance of order under the said sub-section (3)” shall be substituted;

(b) in sub-rule (5), for the words, “tax, interest and penalty payable by the person chargeable with tax”, the words, “tax, interest and penalty, as the case may be, payable by the person concerned” shall be substituted;

(v) after rule 144, the following rule shall be inserted with effect from the 1st day of January, 2022, namely:-

“Recovery of penalty by sale of goods or conveyance detained or seized in transit.- 144A. (1)

Where the person transporting any goods or the owner of such goods fails to pay the amount of penalty under sub-section (1) of section 129 within fifteen days from the date of receipt of the copy of the order passed under sub-section (3) of the said section 129, the proper officer shall proceed for sale or disposal of the goods or conveyance so detained or seized by preparing an inventory and estimating the market value of such goods or conveyance:

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

- (2) The said goods or conveyance shall be sold through a process of auction, including e-auction, for which a notice shall be issued in **FORM GST DRC-10** clearly indicating the goods or conveyance to be sold and the purpose of sale:

Provided that where the person transporting said goods or the owner of such goods pays the amount of penalty under sub-section (1) of section 129, including any expenses incurred in safe custody and handling of such goods or conveyance, after the time period mentioned in sub-rule (1) but before the issuance of notice under this sub-rule, the proper officer shall cancel the process of auction and release such goods or conveyance.

- (3) The last day for submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (2):

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

- (4) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.

- (5) The proper officer shall issue a notice to the successful bidder in **FORM GST DRC-11** requiring him to make the payment within a period of fifteen days from the date of auction:

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

- (6) On payment of the full bid amount, the proper officer shall transfer the possession and ownership of the said goods or conveyance to the successful bidder and issue a certificate in **FORM GST DRC-12**.

- (7) The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

- (8) Where an appeal has been filed by the person under the provisions of sub-section (1) read with sub-section (6) of section 107, the proceedings for recovery of penalty by sale of goods or conveyance detained or seized in transit under this rule shall be deemed to be stayed:

Provided that this sub-rule shall not be applicable in respect of goods of perishable or hazardous nature.”;

- (vi) for rule 154, the following rule shall be substituted with effect from the 1st day of January, 2022, namely:—

“Disposal of proceeds of sale of goods or conveyance and movable or immovable property.—

- 154.** (1) The amounts so realised from the sale of goods or conveyance, movable or immovable property, for the recovery of dues from a defaulter or for recovery of penalty payable under sub-section (3) of section 129 shall,—

- (a) first, be appropriated against the administrative cost of the recovery process;
 - (b) next, be appropriated against the amount to be recovered or to the payment of the penalty payable under sub-section (3) of section 129, as the case may be;
 - (c) next, be appropriated against any other amount due from the defaulter under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017 and the rules made thereunder; and
 - (d) the balance, if any, shall be credited to the electronic cash ledger of the owner of the goods or conveyance as the case may be, in case the person is registered under the Act, and where the said person is not required to be registered under the Act, the said amount shall be credited to the bank account of the person concerned;
- (2) where it is not possible to pay the balance of sale proceeds, as per clause (d) of sub-rule (1), to the person concerned within a period of six months from the date of sale of such goods or conveyance or such further period as the proper officer may allow, such balance of sale proceeds shall be deposited with the Fund;

(vii) in rule 159, with effect from the 1st day of January, 2022,—

(a) in sub-rule (2)-

(A) after the words “copy of the order of attachment”, the words, letters and figures “in **FORM GST DRC-22**” shall be inserted;

(B) after the words “Commissioner to that effect.”, the words and figures, “and a copy of such order shall also be sent to the person whose property is being attached under section 83” shall be inserted;

(b) in sub-rule (3)-

(A) for the words “and if the taxable person”, the word “and if the person, whose property has been attached,” shall be substituted;

(B) for the words “by the taxable person”, the words, “by such person” shall be substituted;

(c) in sub-rule (4), for the words “the taxable person” occurring at both the places, the words “such person” shall be substituted;

(d) in sub-rule (5), for the words brackets and figure “, within seven days of the attachment under sub-rule (1), file an objection”, the words, letters and figures “file an objection in **FORM GST DRC-22A**” shall be substituted;

(viii) for “**FORM GST DRC-10**”, the following form shall be substituted, with effect from the 1st day of January, 2022, namely:—

“FORM GST DRC – 10*[See rule 144(2)&144A]***Notice for Auction under section 79 (1) (b) or section 129(6) of the Act**

Demand order no.:

Date:

Period:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs. and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

Or

Whereas the goods or conveyance detained or seized under Section 129 are liable for sale or disposal in accordance with the provisions of sub-section (6) of Section 129 for recovery of penalty of Rs. payable under sub-section (3) of section 129 and the expenses incurred in safe custody and handling of such goods or conveyance and other administrative expenses.

The sale will be by public auction and the goods and/or conveyance shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

The auction will be held on at AM/PM.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods and/or conveyance shall be again put up for auction and resold.

Schedule

Serial No.	Description of goods or conveyance	Quantity
1	2	3

Place:

Signature

Date:

Name

Designation: ”

(ix) in **FORM GST DRC-11**, with effect from the 1st day of January, 2022, -

- (a) for the words, figures, letter and brackets “See rule 144(5) & 147(12)”, the words, figures and brackets “See rule 144(5),144A and 147(12)” shall be substituted;
- (b) for the word “goods”, the words “goods or conveyance” shall be substituted;

(x) in **FORM GST DRC-12**, with effect from the 1st day of January, 2022-

- (a) for the words, figures, brackets and letter “See rule 144(5) & 147(12)”, the words, figures and brackets “See rule 144(5),144A and 147(12)” shall be substituted;
- (b) for the word “goods”, wherever it occurs, the words “goods or conveyance” shall be substituted;
- (c) after the words, figures, brackets and letters “provisions of section 79(1)(b)/(d)”, the words, figures and brackets “or section 129(6)” shall be inserted;

(xi) for **FORM GST DRC-22**, the following form shall be substituted, with effect from the 1st day of January, 2022, namely:-

“FORM GST DRC-22*[See rule 159(1)]*

Reference No.:

Date:

To

.....Name

.....Address

(Bank/ Post Office/Financial Institution/Immovable property registering authority/ Regional Transport Authority/Other Relevant Authority)

Provisional attachment of property under section 83

It is to inform that M/s ----- (name) having principal place of business at ----- (address) bearing registration number as ----- (GSTIN/ID), PAN is a registered taxable person under the <<SGST/CGST>> Act.

or

It is to inform that Sh.(name) resident of.....(address) bearing PANand/or Aadhaar No. is a person specified under sub-section (1A) of Section 122 .

Proceedings have been launched against the aforesaid person under section <<..... >> of the said Act to determine the tax or any other amount due from the said person. As per information available with the department, it has come to my notice that the said person has a -

<<saving / current / FD/RD / depository >>account in your << bank/post office/financial institution>> having account no. << A/c no. >>;

or

property located at << property ID & location>>.

or

Vehicle No. <<description>>

or

Others (please specify) <<description>>

In order to protect the interests of revenue and in exercise of the powers conferred under section 83 of the Act, I ----- (name), ----- (designation), hereby provisionally attach the aforesaid account / property.

No debit shall be allowed to be made from the said account or any other account operated by the aforesaid person on the same PAN without the prior permission of this department.

or

The property mentioned above shall not be allowed to be disposed of without the prior permission of this department.

Signature

Name

Designation

Copy to (person)”

(xii) in **FORM GST DRC-23**, with effect from the 1st day of January, 2022,—

(a) after “/Immovable property registering authority”, the following shall be inserted, namely:—

“/ Regional Transport Authority/Other Relevant Authority”;

(b) for the words “proceedings pending against the defaulting person which warrants the”, occurring at both the places, the words, “requirement of” shall be substituted;

(xiii) in **FORM APL-01**, in entry number 15, for the table under clause(a), the following table shall be substituted, with effect from the 1st day of January, 2022, namely:-

Particulars		Central Tax	State/UT Tax	Integrated Tax	Cess	Total Amount	
(a) Admitted amount	Tax/ Cess					< total >	< total >
	Interest					< total >	
	Penalty					<total >	
	Fees					< total >	
	Other charges					< total >	
(b) Pre-deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess)	Tax/ Cess					< total >	< total >
(c) Pre-deposit in case of sub- section (3) of section 129	Penalty					< total >”;	

(xiv) after **FORM GST DRC-22**, the following form shall be inserted with effect from the 1st day of January, 2022, namely:-

“FORM GST DRC – 22A

[See rule 159(5)]

Reference No.:

Date:

ARN No. of Order in FORM GST DRC-22:

To
The Pr. Commissioner/Commissioner
.....(Jurisdiction)

Application for filing objection against provisional attachment of property

Whereas, an order in FORM GST DRC-22 has been issued for provisional attachment of the following property under the provisions of section 83 of the Act vide ARN No.....

Ref ID	
Property provisionally attached	<< property id & location>>
Account provisionally attached	<<saving/current/FD/RD/depository account no>>
Vehicle provisionally attached	<<Vehicle details>>
Any other property	<<details >>

2. In accordance with the provisions of Rule 159(5) of the MGST Rules, 2017, I hereby submit my objection on the basis of following facts and circumstances.

<<.....>>

<<...Documents to be uploaded...>>

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name-
GSTIN (in case of registered person)-
PAN and/or Aadhaar No. (in case of others)-
Place –
Date –
Signature of Authorized Signatory”.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 20

Shillong, Tuesday, January 25, 2022

5th Magha, 1943 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st December, 2021.

No.ERTS (T) 65/2017/Pt. III/66. - In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on the recommendations of the Council, and in supersession of notification of the Government in Excise, Registration, Taxation and Stamps Department, No.14/2021-State Tax (Rate), dated the 18th November, 2021, hereby makes the following further amendments in the notification of the Government, Excise, Registration, Taxation and Stamps Department, No.ERTS (T) 65/2017/1, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 88, dated the 5th July, 2017, namely:-

In the said notification, -

- a. in Schedule I – 2.5%, serial number 225 and the entries relating thereto shall be omitted;
- b. in Schedule II – 6%, after serial number 171 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

“171A1	64	Footwear of sale value not exceeding Rs.1000 per pair.”
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2. This notification shall come into force on the 1st day of January, 2022.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya,
Excise, Registration, Taxation & Stamps Department.



The Gazette of Meghalaya

EXTRAORDINARY

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5th Magha, 1943 (S. E.)

PART-IIA

GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

NOTIFICATION

The 31st December, 2021.

No.ERTS (T) 65/2017/Pt. III/67. - In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, and in supersession of notification of the Government in Excise, Registration, Taxation and Stamps Department, No. 15/2021 – State Tax (Rate), dated the 18th November, 2021, , hereby makes the following amendments in the notification of the Government, Excise, Registration, Taxation and Stamps Department, No.ERTS (T) 65/2017/11, dated 29th June, 2017, published in the Gazette of Meghalaya, Extraordinary, Part-IIA, *vide* number 98, dated the 5th July, 2017, namely:-

In the said notification, in the TABLE, against serial number 3,-

- 1) in column (3), in the heading “Description of Service”, in items (iii),(vi),(ix) and (x), for the words “Union territory, a local authority, a Governmental Authority or a Government Entity” the words “Union territory or a local authority” shall be substituted;
 - 2) in column (3), in the heading “Description of Service”, in item (vii), for the words “Union territory, local authority, a Governmental Authority or a Government Entity” the words “Union territory or a local authority” shall be substituted;
 - 3) in column (5), in the heading “Condition”, the entries against items (iii),(vi),(vii),(ix) and (x), shall be omitted.
2. This notification shall come into force with effect from the 1st day of January, 2022.

S. A. SYNREM,

Commissioner & Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.